

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA  
PITTSBURGH DIVISION

In re:	)	Bankr. No. 19-24527-JAD
	)	
MICHAEL K. HERRON,	)	Chapter 11
	)	
Debtor.	)	
_____	)	
	)	Related to Doc. No. 157, 462 and 463
MICHAEL K. HERRON,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
INTERNAL REVENUE SERVICE,	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	
_____	)	

**ORDER GRANTING JOINT MOTION FOR AN EXTENSION OF TIME TO FILE  
THE JOINT STIPULATION AND MEMORANDA OF LAW**

In consideration of the *Joint Motion for an Extension of Time to File the Joint Stipulation and Memoranda of Law* filed jointly by Defendant United States of America, on behalf of its agency the Internal Revenue Service, and Plaintiff/Debtor, Michael K. Herron; the entire record in this case; and for good cause shown, it is hereby **ORDERED, ADJUDGED, and DECREED** that:

1. The *Joint Motion for an Extension of Time to File the Joint Stipulation and Memoranda of Law* is **GRANTED**; and it is further ordered that

2. On or before April 4, 2025, the parties shall file a joint stipulation of facts relevant to any issues this Court must address upon remand, material facts that are in dispute, and their memoranda of law, setting forth their positions with respect to any issues that the Court must address on remand; and it is further ordered that

3. On or before April 25, 2025, the parties may file responsive memoranda.

ENTERED: March 13, 2025

  
JEFFERY A. DELLER, JUDGE <sup>sjk</sup>  
U.S. BANKRUPTCY COURT

FILED  
3/13/25 9:00 am  
CLERK  
U.S. BANKRUPTCY  
COURT - WDP

In re:  
Michael K. Herron  
Debtor

Case No. 19-24527-JAD  
Chapter 11

## CERTIFICATE OF NOTICE

District/off: 0315-2  
Date Rcvd: Mar 13, 2025

User: auto  
Form ID: pdf900

Page 1 of 3  
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Mar 15, 2025:

Recip ID	Recipient Name and Address
db	+ Michael K. Herron, 1276 Tacoma Street, Hernando, FL 34442-3237

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

## NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Mar 15, 2025

Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on March 13, 2025 at the address(es) listed below:

Name	Email Address
Alexander R. Kalyniuk	on behalf of Defendant Internal Revenue Service United States of America akalyniuk@bkbfirm.com, eastern.taxcivil@usdoj.gov
Aurelius P. Robleto	on behalf of Defendant Internal Revenue Service United States of America apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Debtor Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Plaintiff Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Attorney ROBLETO KURUCE PLLC apr@robletolaw.com,

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TOTAL: 38